

**CODING APPARATUS AND METHOD THEREOF FOR DETECTING AUDIO  
SIGNAL TRANSIENT**

Appl. No.	:	10/708,576	Confirmation No. 2575
Applicant	:	Chien-Hua Hsu	
Filed	:	March 12, 2004	
TC/A.U.	:	2626	
Examiner	:	LEE, GINA W	
Docket No.	:	MTKP0045USA	
Customer No.	:	27765	

Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

**INTRODUCTORY COMMENTS**

5      In response to the Office action of September 21<sup>st</sup>, 2007, the applicant believes all pending claims are in a state of allowance. Reconsideration of the pending claims 1 – 22 is respectfully requested.

**Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.

10     **Remarks** begin on page 9 of this paper.